

TRANSFER TAX RATE HISTORY IN SAN FRANCISCO

Note that the convention in San Francisco is that the Seller pays the transfer tax.

Prior to 1948 - \$1.00/\$1,000
1948 to 9/11/1975 - \$1.10/\$1,000
9/12/1975 to 10/16/1994 - \$5.00/\$1,000 (except for 6/78 to 8/78 - \$15/\$1,000)

10/17/1994 to present time:

Up to \$250,000 - \$5.00/\$1,000
Up to \$999,999 - \$6.80/\$1,000
\$1,000,000 and up - \$7.50/\$1,000 (now just to \$4,999,999)

12/19/2008 to 12/16/2010, the following rate was in effect:

\$5,000,000 and up - \$15/\$1,000

12/17/2010 to 12/26/2016, the following rates were in effect:

\$5,000,000 to \$9,999,999 - \$20/\$1,000
\$10,000,000 and up - \$25/\$1,000

12/27/2016 to present time:

\$5,000,000 to \$9,999,999 - \$22.50/\$1,000
\$10,000,000 to \$24,999,999 - \$27.50/\$1,000
\$25,000,000 and up - \$30.00/\$1,000

If you see the transfer tax amount on a Grant Deed and wish to compute the Sale Price:

Transfer tax paid up to \$1,250 - multiply by 1000 and divide by 5
Transfer tax \$1,700 to \$6,800 - multiply by 1000 and divide by 6.8
Transfer tax \$7,500 to \$37,500 - multiply by 1000 and divide by 7.5
Transfer tax \$112,500 to \$225,000 - multiply by 1000 and divide by 22.5
Transfer tax \$275,000 to \$687,500 - multiply by 1000 and divide by 27.5
Transfer tax \$750,000 or more - multiply by 1000 and divide by 30